

Exhibit 63

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

Civil Action No. 07-10248-PBS

Exhibit to the July 24, 2009, Declaration of James J. Fauci
In Support of Plaintiff's Motion for Partial Summary Judgment and
In Opposition to the Roxane Defendants' Motion For Partial Summary Judgment

Roxane Laboratories

Inter-Office Memo

To: Ed Tupa
From: Judy Waterer

Date: November 25, 1996

Subject: Azathioprine Price Increase Analysis

Glaxo deleted the unit dose Imuran from their product line in July of this year. a large price increase in their bottles of 100 was taken in October, 1996. In order to maximize our profitability and have our pricing competitive with the brand, Jerry Walsh and I have reached agreement on the attached proposed pricing. We kept the dollar amount of the spread the same as it was before the price change, so customers will still make the same amount per bottle. Even with the 10% rebate offer, we still do not approach the 50% spread required by the Medco's of the world, but it does not make sense to lower the price to that degree while we are the only generic available.

I will be out of the office until Tuesday 12/3, on vacation. I think this price increase should go out together with the December Promotion, so that instead of offering 3% off azathioprine, we make it a pre-price increase buy-in opportunity. Jerry will discuss this with you in my absence to gain your approval/feedback on the pricing, and prepare

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the wholesaler notification letters. Once pricing is approved, please forward the information to Cherie, so she can prepare the gold sheets and notify the pricing compendia and BISC.

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ROX028-4798

Azathioprine 12/1/96 Price Increase Analysis

JCW-11/25/96		Current WAC	Current AWP	Current Spread AWP-WAC	Current Spread (% WAC)	Current Spread WAC % Brand	Current WAC-10%	Current Spread AWP- (WAC-10%)	Current Spread %	Current Spread WAC % Brand
Azathioprine	100	\$77.90	\$111.29	\$33.39	42.86%	32.39%	\$70.11	\$41.18	WAC-10% 58.74%	Brand 39.95%
Azathioprine	100UD	\$85.69	\$122.43	\$36.74	42.88%		\$77.12	\$45.31	58.75%	
Imuran (OLD)	100	\$103.09	\$123.66	\$20.57	19.95%		\$92.78	\$30.88	33.28%	
		New WAC	New AWP	New Spread AWP-WAC	New Spread (% WAC)	New Spread WAC % Brand	New WAC-10%	New Spread AWP- (WAC-10%)	New Spread %	New Spread WAC % Brand
Azathioprine	100	\$83.35	\$116.74	\$33.39	40.06%	30.89%	\$75.02	\$41.73	WAC-10% 55.62%	Brand 38.60%
Azathioprine	100UD	\$91.68	\$128.42	\$36.74	40.07%		\$82.51	\$45.91	55.64%	
Imuran (NEW)	100	\$108.10	\$129.72	\$21.62	20.00%		\$97.29	\$32.43	33.33%	
Note: Glaxo discontinued the unit dose Imuran in July of 1996. Price increase of Imuran effective October 1996.										

Judy Waterer AZAPR01.XLS

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